

**Illinois Department of Revenue
Regulations**

Title 86 Part 160 Section 160.145 Incorporation Of Illinois Service Occupation Tax Regulations By Reference
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TITLE 86: REVENUE

**PART 160
SERVICE USE TAX**

**Section 160.145 Incorporation Of Illinois Service Occupation Tax Regulations By
Reference**

To avoid needless, the substance and provisions of all Illinois Service Occupation Tax Regulations (86 Ill. Adm. Code 140), (whether characterized as Rules, Articles or by some other designation), which are now in effect or which may hereafter be amended or promulgated, and which are not incompatible with the Service Use Tax Act or any special Rules and Regulations that may be promulgated by the Department thereunder, are incorporated herein by reference and made a part hereof.

(Source: Amended and effective May 21, 1962)